

#### **IC 6-1.1-6.7**

##### **Chapter 6.7. Assessment of Filter Strips**

#### **IC 6-1.1-6.7-1**

##### **"Filter strip" defined**

Sec. 1. As used in this chapter, "filter strip" refers to a strip or an area of vegetation for removing sediment, organic matter and other pollutants from runoff and wastewater.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-2**

##### **Classification of parcels for assessment as filter strips**

Sec. 2. For the purpose of property taxation, certain parcels of land may be classified as filter strips and assessed as provided in this chapter.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-3**

##### **Requirements for classification as filter strip**

Sec. 3. (a) A parcel of land may be classified as a filter strip if the parcel of land meets all of the following requirements:

- (1) The parcel of land is adjacent to an:
  - (A) open water course such as a ditch, creek, or river; or
  - (B) open body of water such as a wetland or lake.
- (2) The parcel of land is at least twenty (20) feet wide but not more than seventy-five (75) feet wide.
- (3) The parcel of land does not contain a dwelling or other usable building.
- (4) The parcel of land is not used for livestock grazing.
- (5) No part of the parcel of land lies within a licensed shooting preserve.
- (6) The landowner enters into an agreement with the:
  - (A) drainage board of jurisdiction along regulated drains; and
  - (B) county surveyor along nonregulated drains;with concurrence of the local soil and water conservation district offices.

(b) A filter strip that exists on July 1, 1991, may qualify for classification if:

- (1) the parcel meets the requirements of subsection (a); and
- (2) the parcel is vegetated with a herbaceous vegetation that meets the seeding specifications of filter strips created after July 1, 1991, as determined by the county surveyor in concurrence with the local soil and water conservation district in which the parcel is located.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-4**

##### **Surveyor description of parcel; plats; photographs**

Sec. 4. (a) A person who wishes to have a parcel of land classified

as a filter strip must have the parcel properly described by the county surveyor or a registered land surveyor. The parcel shall be identified by section, township, range, and county references. Plats of the parcel shall be prepared in ink and on the scale and in the number prescribed by the county surveyor.

(b) An aerial photograph may be used in order to obtain a description of the parcel. However, the description must be accurate and meet the requirements specified in subsection (a). If an aerial photograph is used, that fact shall be noted on the application referred to in section 6 of this chapter.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-5**

##### **Assessment of parcel; appeal**

Sec. 5. (a) A person who wishes to have a parcel of land classified as a filter strip must have the land assessed by the county assessor of the county in which the land is located.

(b) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to the county property tax assessment board of appeals of the county in which the land proposed for classification is located. The decision of the board is final.

*As added by P.L.55-1991, SEC.1. Amended by P.L.276-2001, SEC.1.*

#### **IC 6-1.1-6.7-6**

##### **Application; form and contents**

Sec. 6. (a) A person who wishes to have a parcel of land classified as a filter strip must file an application with the county surveyor on the forms prescribed by the county surveyor. The application must include the following items:

- (1) The plats referred to in section 4 of this chapter.
- (2) The assessment required under section 5 of this chapter entered in ink by the county assessor.
- (3) The signatures of the owner, the registered land surveyor (if a registered land surveyor is used), the county surveyor, and the county assessor.
- (4) A letter of concurrence in the classification from the soil and water conservation district in which the land is located.

(b) If an error or omission affecting the eligibility of the application is discovered by the county surveyor or county assessor, the county surveyor or county assessor shall promptly notify the applicant of the deficiency and allow the applicant to amend the application.

*As added by P.L.55-1991, SEC.1. Amended by P.L.53-1997, SEC.4.*

#### **IC 6-1.1-6.7-7**

##### **Approval of application; notice**

Sec. 7. If in the opinion of the county surveyor an application filed under section 6 of this chapter and the land for which classification is requested comply with this chapter, the county surveyor shall

approve the application. In addition, the county surveyor shall notify the auditor and the recorder of the county in which the land is located that the application has been approved. The county surveyor shall return one (1) approved application form to the applicant.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-8**

##### **Recordation of approved application**

Sec. 8. If an application filed under section 6 of this chapter is approved, the applicant shall record the approved application in the applicant's name. If the applicant is a partnership, a corporation, a limited liability company, or an association, the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 9 of this chapter.

*As added by P.L.55-1991, SEC.1. Amended by P.L.8-1993, SEC.78.*

#### **IC 6-1.1-6.7-9**

##### **Assessment rate of filter strips; ditch assessments**

Sec. 9. Land that is classified under this chapter as a filter strip shall be assessed at one dollar (\$1) per acre for general property taxation purposes. However, ditch assessments on the classified land shall be paid.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-10**

##### **Mineral production on land classified as filter strip; assessment**

Sec. 10. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as a filter strip, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-11**

##### **Management of filter strip land**

Sec. 11. A person who owns or controls land that is classified as a filter strip must follow the minimum standards of filter strip management prescribed by the county surveyor with the concurrence of the soil and water conservation district in which the land is located.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-12**

##### **Signs**

Sec. 12. The owner of a parcel of land that is classified as a filter strip is encouraged to mark the parcel with a minimum of four (4) signs. The owner shall place the signs on the boundaries of the parcel

at the points that are the most conspicuous to the public.  
*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-13**

##### **Inspection of parcels**

Sec. 13. At least once every two (2) years the county surveyor or a representative of the soil and water conservation district in which the land is located shall inspect each parcel of land that is classified as a filter strip. On each inspection trip, if possible, the inspector shall inspect the parcel with the owner and shall point out to the owner any needed improvement. In addition, the inspector shall give the owner a written report of the inspection and the inspector's recommendations. A permanent record of each inspection shall be maintained in the office of the county surveyor.  
*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-14**

##### **Withdrawal of land from filter strip classification; owner request**

Sec. 14. If the owner of land that is classified as a filter strip wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. The owner shall then file a withdrawal request in duplicate with the county surveyor on forms prescribed by the county surveyor. The county surveyor shall withdraw the land from the classification on receipt of the withdrawal forms.  
*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-15**

##### **Withdrawal of land from filter strip classification; county surveyor findings**

Sec. 15. The county surveyor shall withdraw land that is classified as a filter strip from the classification if the surveyor finds that this chapter is not being complied with and that the owner of the land refuses to make the changes necessary for compliance. If the county surveyor withdraws land under this section, the county surveyor shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. In addition, the county surveyor shall immediately notify the owner that the land has been withdrawn from the classification.  
*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-16**

##### **Assessment of land following withdrawal; appeal**

Sec. 16. If an assessment made by a county assessor under section 14 or 15 of this chapter is not satisfactory to the owner, the owner may appeal the assessment in the manner prescribed in section 5 of this chapter.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-17**

##### **Withdrawal of land by county surveyor; notice**

Sec. 17. If land classified as a filter strip is withdrawn from the classification, the county surveyor shall immediately notify the recorder and the auditor of the county in which the land is situated that the land has been withdrawn. In addition, when land is withdrawn, the owner of the land shall make a notation of the withdrawal in the records of the county recorder.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-18**

##### **Payment upon withdrawal of land; lien**

Sec. 18. (a) For purposes of this section, "initial classification assessment" means the assessment required under section 5 of this chapter, and "withdrawal assessment" means the assessment required under section 14 or 15 of this chapter.

(b) If land that is classified as a filter strip is withdrawn from the classification, the owner shall pay an amount equal to the lesser of:

(1) the sum of:

(A) the total property taxes that, if it were not for the classification, would have been assessed on the land during the lesser of the period of classification or the ten (10) year period immediately preceding the date on which the land is withdrawn from the classification; plus

(B) interest on the property taxes at the rate of ten percent (10%) per year; or

(2) the remainder of:

(A) the withdrawal assessment of the land; minus

(B) the sum of the initial classification assessment of the land and any increase in the initial classification of the land resulting from the subsequent construction of a ditch or levee.

(c) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the amount is collected, the amount shall be paid into the county general fund. If the amount is not paid, the lien shall be treated in the same manner that delinquent taxes on real property are treated.

*As added by P.L.55-1991, SEC.1. Amended by P.L.1-1992, SEC.14.*

#### **IC 6-1.1-6.7-19**

##### **Conveyance of filter strip land**

Sec. 19. A conveyance of land that is classified as a filter strip does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-20**

##### **Expenses**

Sec. 20. (a) The applicant shall pay the expense of the description required by section 4 of this chapter.

(b) The expense of an assessment that is required under this chapter shall be paid from the county general fund of the county in which the parcel is located. The county assessor is entitled to necessary expenses for services in making an assessment that is required under this chapter.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-21**

##### **Annual report**

Sec. 21. The owner of a parcel of land that is classified as a filter strip shall file a report once each year with the county surveyor on forms prescribed by the county surveyor.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-22**

##### **Prohibited acts upon filter strip lands**

Sec. 22. (a) A person may not do any of the following on land classified as a filter strip:

- (1) Except as provided in subsection (b), cultivate or harvest crops.
- (2) Erect a dwelling or other building.
- (3) Graze a domestic animal or permit grazing by a domestic animal.
- (4) Burn.
- (5) Mow before July of any year after the first year in which the filter strip is established.
- (6) Engage in any practice that permanently alters land or vegetation on the land.

(b) A person may up to three (3) times a year cut grass-legumes for hay on land classified as a filter strip. However, reseeding is required upon recommendation of the county surveyor with the concurrence of the local soil and water conservation district in which the filter strip is located.

*As added by P.L.55-1991, SEC.1.*

#### **IC 6-1.1-6.7-23**

##### **Reconstruction of drains; withdrawal assessment**

Sec. 23. (a) A reconstruction of an existing drain requires reestablishment of the filter strip in the same dimensions as existed prior to reconstructing the drain.

(b) Filter strips impacted by construction or reconstruction of regulated drains are not subject to withdrawal assessment under section 14 or 15 of this chapter if the landowner reestablishes the existing filter strip boundaries along the new boundaries of the ditch.

(c) Failure to reestablish the filter strip will result in withdrawal from the program.

*As added by P.L.55-1991, SEC.1.*

**IC 6-1.1-6.7-24****County drainage boards; establishment and vegetation of filter strips**

Sec. 24. The county drainage board may allow the use of construction, reconstruction, or maintenance funds to provide for the establishment and vegetation of filter strips along regulated drains.

*As added by P.L.55-1991, SEC.1.*

**IC 6-1.1-6.7-25****County surveyor advice and assistance for establishment and maintenance of filter strips**

Sec. 25. The county surveyor, in cooperation with the county extension service and the soil and water conservation district in which the land is located, shall give advice and technical assistance to the landowner for the establishment and maintenance of filter strips.

*As added by P.L.55-1991, SEC.1.*